[Mr. S. Krishna Aiyar.]

MR. S. SUBRAHMANYA KARAYALAR (*Pattanapuram* cum *Shencottah*): I should like to know why the Government should not be satisfied with 10 per cent. of the tax as a penalty for non-payment at the proper time.

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): That is very clear from the Regulation and the Rules.

MR. S. SUBRAHMANYA KARAYALAR (*Pattanapuram* cum *Shencottah*): But, sometimes, in rare cases, they are obliged to pay a penalty equal to the tax originally imposed. Cannot the Government be satisfied with 10 per cent. of the tax as a penalty?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): That is the provision under the Rules.

Basis for assessing Income Tax.

63. MR. S. SUBRAHMANYA KARAYALAR (*Pattanapuram* cum *Shencottah*): Is it a fact that income tax during a particular year is calculated and realised only during the course of the next year in British India, and, if so, will the Government be pleased to adopt similar rules in Travancore also to avoid the several difficulties incidental to the present system of calculating the income tax of a particular year on the basis of the accounts of the previous year?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): No. Under the provisions of the Indian Income Tax Act, XI of 1922, income tax due from an assessee in any particular year is assessed once for all on his income of the previous year, and recovered accordingly, obviating the necessity for a provisional assessment and thereafter a subsequent adjustment. Similar provisions have been embodied in the Income Tax Regulation Amendment Bill that has been introduced in this Council.

Verification of certain facts re. A. S. No. 419 of 1094 of the High Court.

64. MR. S. KRISHNA AIYAR (*Mavelikara* cum *Kartikapalli*): Will the Government be pleased to verify and affirm the facts of the following case?

A. S. No. 419 of 1094 of the High Court from O. S. No. 84 of 1090 of the Kottayam District Court.

(*a*) Date of remand order of the High Court ...	23-5-1090.
(*b*) Date on which the remand order was received from the High Court in the Kottayam District Court ...	4-6-1099.
(*c*) Application for a copy of the remand order in the Kottayam District Court ...	1-11-1097.
(*d*) Note by Record Keeper ...	Records not yet received.
(*e*) Petition rejected ...	30-6-1096.

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MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): (*a*) The correct date is 23-5-1096.

(*b*) and (*c*) The dates quoted by the member are correct.

(*d*) The note of the Record Keeper was as follows:—

"Remand order does not appear to be here".

(*e*) The application was rejected on 30-6-1098.

MR. S. KRISHNA AIYAR (*Mavelikara* cum *Kartikapalli*): Has not the date 23-5-1090 as put in the question been subsequently corrected by correspondence?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): I have no information.

Expenditure on Maramat Works in the Kodayar Project Division in 1098 and 1099.

65. MR. T. KUMARA PILLAI (*Eraniel* cum *Vilavankod*): (*a*) Will the Government be pleased to state what sums of money have been spent for *maramat* works in the present Kodayar Project Division during the years 1098 and 1099?

(*b*) Will the Government be pleased to state what sums of money have been spent out of those amounts on repairs, flood damages and urgent masonry repairs respectively?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): (*a*) The amounts spent for Maramat (maintenance) works in the Kodayar Project Division in 1098 and 1099 M. E. were Rs. 1,81,134 and Rs. 1,81,884 respectively. These are exclusive of the outlays incurred on flood damages and urgent masonry repairs which are accounted for under works, improvements and special repairs.

(*b*) The outlays on flood damages and urgent masonry repairs for 1098 and 1099 are shown below:—

	1098	*1099*
	Rs.	Rs.
1. Flood damages to roads	15,678	13,042
2. Do. to channels, etc. ...	63,317	16,708
3. Urgent masonry repairs, etc....	3,667	5,319

Expenditure on New Works in the Kodayar Project Division during 1098 and 1099.

66. MR. T. KUMARA PILLAI (*Eraniel* cum *Vilavankod*): (*a*) Will the Government be pleased to state what amount of money was sanctioned for fresh works in the present Kodayar Project Division during 1098 and 1099?

(*b*) What sums have been expended out of them on buildings and means of communication respectively?

(*c*) What sums of money have been spent during 1098 and 1099 respectively under roads for Sambavars?

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